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September 10, 2004

Dennis L. Keschl, Administrative Director
Maine Public Utilities Commission
State House Station 18
242 State Street
Augusta, ME 04333-0018

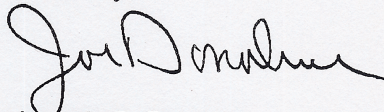
**RE: Appeal of Consumer Assistance Division Decision #2004-17571 Regarding
Tidewater Telecom, Docket No. 2004-399**

REQUEST FOR FURTHER EXTENSION OF RECONSIDERATION DEADLINE

Dear Dennis:

Tidewater Telecom ("Tidewater") hereby requests that the Commission grant a further one-month extension of the deadline for filing a request for reconsideration of the Commission's July 22, 2004 Order in the above-captioned case.¹ Pursuant to a request filed on August 11, 2004, Tidewater was granted a one-month extension of the deadline for filing a request for reconsideration. The current deadline is now September 11, 2004, which falls on a weekend, thereby extending the deadline to Monday, September 13, 2004. As anticipated in Tidewater's original request for an extension, Tidewater has been engaged in discussions with the Commission Staff regarding possible modifications to its tariff language. Pursuant to such discussions, Tidewater and the Staff have exchanged drafts of proposed language. These efforts remain ongoing. Tidewater is hopeful that the results of such discussions may obviate the pursuit of a request for reconsideration. Accordingly, Tidewater requests that the Commission further extend the deadline for requesting reconsideration by one additional month. In the meantime, Tidewater will continue to comply with the directive in the Commission's Order.

Sincerely,



Joseph G. Donahue
Counsel for Tidewater Telecom

cc: Joanne Steneck, MPUC General Counsel (via email)
Derek Davidson, Director, MPUC Consumer Assistance Division (via email)
James Sanborn, Controller, Tidewater Telecom (via email)
Eric Powell

¹ Tidewater believes that the Commission has delegated the authority to grant this request to the Administrative Director or Presiding Officer assigned to this case (Section 1302, Chapter 110, Rules of Practice and Procedure).

*Extension Request
Joanne Steneck
Presiding Officer
9/10/04*